



**This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.**

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Cindy Evans Date Reviewed: February 26, 2002

Ancillary Document being reviewed (provide number and title): Audit Directive 8156.1  
Special Charges Related to Escrows

Date last Issued: May 5, 1987

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-156 Abstract, title insurance  
and escrow businesses

Purpose of the document: To inform the public of the correct taxation of  
charges made by escrow businesses to customers  
for filing an "information return."

Is the document clearly written? 

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

Does the document provide accurate and useful information? 

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

Does the document provide information not currently in the rule? 

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>



**Review recommendation:**

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

<b>X</b>

**Briefly explain your recommendation:**

**The purpose of this audit directive was to clarify that while a 1987 letter by the Department to an escrow company provided misinformation, the appropriate tax-reporting instructions regarding the taxability of "information return" income received by an escrow business is provided in Det. 87-100, 2 WTD 433 (1987).**

**Manager Action:**

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Accepted recommendation

Date: \_\_\_\_\_

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Returned for further review

Date: \_\_\_\_\_

Comments

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